

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re: ) Chapter 11  
)  
W. R. GRACE & CO., et al.,<sup>1</sup>) Case No. 01-01139 (JJF)  
) (Jointly Administered)  
)  
Debtors. )

Hearing Date: October 14, 2014 at 10:00 a.m.

**FINAL FEE APPLICATION<sup>2</sup> OF STEPTOE & JOHNSON LLP FOR COMPENSATION FOR  
SERVICES AND REIMBURSEMENT OF EXPENSES  
AS SPECIAL TAX COUNSEL TO W. R. GRACE & CO., ET AL., FOR  
JULY 1, 2001-FEBRUARY 3, 2014**

Name of Applicant: Steptoe & Johnson LLP

Authorized to Provide Professional Services to: W.R. Grace & Co. et al. Debtors and Debtors in Possession

Date of Retention: Order entered January 28, 2002 effective as of July 1, 2001

Period for Which Compensation and Reimbursement is Sought: July 1, 2001-February 3, 2014

Objection Deadline: May 25, 2014 at 4:00PM

Total Amount of Fees Sought as Actual, Reasonable and Necessary for Applicable Period: \$2,556,568.99

Total Expense Reimbursement Sought as Actual, Reasonable and Necessary for Applicable Period: \$66,100.61

This is a \_ monthly \_ interim ☒ final application.

<sup>1</sup> The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil. Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company. CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

<sup>2</sup> This Final Fee Application includes copies of the monthly fee application for the month of October 2013. There were no fees or expenses for November 2013 through February 2014. This Final Fee Application also includes the Fifty-First Quarterly Interim Application of Steptoe & Johnson LLP for Compensation for Services and Reimbursement of Expenses for October 1, 2013 through December 31, 2013.

The history of the prior applications by Steptoe & Johnson is as follows:

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees (80%)	Approved Expenses	Holdback Fees
03/29/02	07/01/01 – 07/31/01	\$57,542.50	\$3,135.22	\$46,034.00	\$3,032.12	\$10,574.62
03/29/02	09/01/01 – 09/30/01	\$75,710.50	\$4,130.52	\$60,568.40	\$4,077.17	\$15,142.10
03/29/02	11/01/01 – 11/30/01	\$28,941.00	\$ 638.26	\$23,152.80	\$ 627.16	\$ 5,788.20
03/29/02	12/01/01 – 12/31/01	\$ 3,275.00	\$ 9.77	\$ 2,620.00	\$ 8.72	\$ 655.80
05/09/02	10/01/01 – 10/31/01	\$36,497.00	\$ 330.84	\$29,197.60	\$ 330.84	\$ 7,299.40
05/09/02	01/01/02 – 01/31/02	\$29,944.00	\$3,162.92	\$18,102.70	\$3,162.92	\$ 5,988.80
05/09/02	02/01/02 – 02/28/02	\$38,747.50	\$4,709.66	\$14,830.50	\$2,849.66	\$ 7,749.50
05/09/02	03/01/02 – 03/31/02	\$25,718.50	\$ 401.90	\$20,574.50	\$ 401.90	\$ 5,143.70
08/26/02	04/01/02 – 04/30/02	\$19,519.40	\$ 198.24	\$15,615.20	\$ 198.24	\$ 3,903.80
08/26/02	05/01/02 – 05/31/02	\$57,288.00	\$4,600.88	\$45,840.40	\$4,600.88	\$11,457.60
08/23/02	06/01/02 – 06/30/02	\$32,015.00	\$2,634.28	\$25,612.00	\$2,634.28	\$ 6,403.00
11/21/02	07/01/02 – 07/31/02	\$15,366.00	\$5,138.86	\$12,292.80	\$5,138.86	\$ 3,073.20
11/21/02	08/01/02 – 08/31/02	\$14,951.00	\$ 135.85	\$11,960.80	\$ 135.85	\$ 2,990.20
11/21/02	09/01/02 – 09/30/02	\$22,133.00	\$ 141.59	\$17,706.40	\$ 141.96	\$ 4,426.60
03/04/03	10/01/02 – 10/31/02	\$19,208.00	\$ 207.40	\$15,366.40	\$ 207.40	\$ 3,841.60
03/04/03	11/01/02 – 11/30/02	\$30,075.00	\$ 895.26	\$24,060.00	\$ 895.26	\$ 6,015.00
03/04/03	12/01/02 – 12/31/02	\$18,304.50	\$ 279.68	\$14,643.60	\$ 279.68	\$ 3,660.90
08/09/03	01/01/03 – 01/31/03	\$ 3,566.50	\$ 78.40	\$ 2,853.20	\$ 78.40	\$ 2,853.20
08/09/03	02/01/03 – 02/28/03	\$25,685.00	\$ 62.59	\$20,548.00	\$ 62.59	\$ 5,137.00
08/09/03	03/01/03 – 03/31/03	\$49,493.00	\$2,681.28	\$39,594.40	\$2,681.28	\$ 9,898.60
10/06/03	04/01/03 – 04/30/03	\$55,499.50	\$3,369.95	\$43,339.60	\$3,369.95	\$11,099.90
10/06/03	05/01/03 – 05/31/03	\$ 6,046.50	\$ 120.80	\$ 4,837.20	\$ 120.80	\$ 1,209.30
10/06/03	06/01/03 – 06/31/03	\$ 4,619.50	\$ 15.14	\$ 3,695.60	\$ 15.14	\$ 923.90
1/23/04	07/01/03 – 07/07/03	\$ 2,781.50	\$ 66.32	\$ 2,225.20	\$ 66.32	\$ 556.30
1/23/04	08/01/03 – 08/31/03	\$ 2,773.50	\$ 11.58	\$ 2,218.80	\$ 11.58	\$ 554.70
1/23/04	09/01/03 – 09/30/03	\$14,415.00	\$ 169.29	\$11,532.00	\$ 169.29	\$ 2,883.00
2/25/04	10/01/03 – 10/31/03	\$ 1,827.50	\$ 32.28	\$ 1,462.00	\$ 32.28	\$ 365.50
2/25/04	11/01/03 – 11/30/03	\$ 3,002.00	\$ 28.33	\$ 2,401.60	\$ 28.33	\$ 600.40
2/25/04	12/01/03 – 12/31/03	\$11,850.00	\$ 32.70	\$ 9,480.00	\$ 32.70	\$ 2,370.00
6/14/04	01/01/04 – 01/31/04	\$ 1,827.00	\$ 29.33	\$ 1,461.60	\$ 29.33	\$ 365.40
6/14/04	02/01/04 – 02/29/04	\$ 5,774.50	\$ 70.80	\$ 4,619.60	\$ 70.80	\$ 1,154.90
6/14/04	03/01/04 – 03/31/04	\$ 3,697.58	\$ 35.08	\$ 2,938.06	\$ 35.08	\$ 739.52
9/17/04	04/01/04 – 04/30/04	\$ 2,433.50	\$ 9.59	\$ 1,946.80	\$ 9.59	\$ 486.70
9/17/04	05/01/04 – 05/31/04	\$ 8,038.00	\$ 23.30	\$ 6,430.40	\$ 23.30	\$ 1,607.60
9/17/04	06/01/04 – 06/30/04	\$32,636.000	\$2,581.55	\$26,108.80	\$2,581.55	\$ 6,527.20
11/19/04	07/01/04 – 07/31/04	\$14,710.50	\$1,557.11	\$11,768.40	\$1,557.11	\$ 2,942.10
11/19/04	09/01/04 – 09/30/04	\$ 2,973.50	\$ 81.64	\$ 2,378.80	\$ 81.64	\$ 594.70
2/25/05	10/01/04 – 10/31/04	\$ 5,498.00	\$ 67.21	\$ 4,398.40	\$ 67.21	\$ 1,099.60
2/25/05	11/01/04 – 11/30/04	\$54,782.00	\$ 455.69	\$43,825.60	\$ 455.69	\$10,956.40
2/25/05	12/01/04 – 12/31/04	\$ 798.00	\$1,420.25	\$ 638.40	\$1,420.25	\$ 159.60
6/07/05	02/01/05 – 02/28/05	\$ 3,277.50	\$ 46.91	\$ 2,622.00	\$ 46.91	\$ 655.50
11/05/05	05/01/05 – 05/31/05	\$ 1,472.50	\$ 17.85	\$ 1,178.50	\$ 17.85	\$ 294.50
11/14/05	08/01/05 – 08/31/05	\$ 4,567.00	\$ 38.27	\$ 3,653.60	\$ 38.27	\$ 913.40
11/14/05	09/01/05 – 09/31/05	\$18,503.00	\$ 175.04	\$14,802.40	\$ 175.04	\$ 3,700.60
3/31/06	10/01/05 – 10/31/05	\$ 1,306.50	\$ 4.02	\$ 1,045.20	\$ 4.02	\$ 261.30
3/31/06	11/01/05 – 11/30/05	\$ 3,378.00	\$ 24.45	\$ 2,702.40	\$ 24.45	\$ 675.60
3/31/06	12/01/05 – 12/31/05	\$ 8,456.50	\$ 73.62	\$ 6,765.20	\$ 73.62	\$ 1,691.30

5/23/06	01/01/06 – 01/31/06	\$ 39,042.00	\$9,134.32	\$31,233.00	\$9,134.32	\$ 7,808.40
5/23/06	02/01/06 – 02/28/06	\$62,377.00	\$ 142.09	\$49,901.60	\$ 142.09	\$12,475.40
5/23/06	03/01/06 – 03/31/06	\$20,321.00	\$ 85.95	\$16,256.00	\$ 85.95	\$ 4,064.20
9/12/06	04/01/06 – 04/30/06	\$67,143.00	\$ 751.36	\$53,714.40	\$ 751.36	\$13,428.60
9/12/06	05/01/06 – 05/31/06	\$79,523.50	\$ 366.70	\$63,618.80	\$ 366.70	\$15,904.70
9/12/06	06/01/06 – 06/30/06	\$11,149.50	\$ 24.17	\$ 8,919.60	\$ 24.17	\$ 2,229.90
12/04/06	07/01/06 – 07/31/06	\$15,602.50	\$ 88.56	\$12,482.00	\$ 88.56	\$ 3,120.50
12/04/06	08/01/06 – 08/31/06	\$20,218.00	\$ 66.58	\$16,174.40	\$ 66.58	\$ 4,043.60
12/04/06	09/01/06 – 09/30/06	\$31,624.00	\$ 16.50	\$25,299.20	\$ 16.50	\$ 6,324.80
03/02/07	10/01/06 – 10/31/06	\$17,852.00	\$ 45.97	\$14,281.60	\$ 45.97	\$ 3,570.40
03/02/07	11/01/06 – 11/30/06	\$ 891.00	\$ 26.70	\$ 712.80	\$ 26.70	\$ 178.20
03/02/07	12/01/06 – 12/31/06	\$32,354.50	\$ 42.09	\$25,883.60	\$ 42.09	\$ 6,470.90
05/31/07	01/01/07 – 01/31/07	\$45,021.50	\$ 28.09	\$36,017.20	\$ 28.09	\$ 9004.30
05/31/07	02/01/07 – 02/28/07	\$71,630.00	\$ 783.33	\$57,304.00	\$ 783.33	\$14,326.00
05/31/07	03/01/07 – 03/31/07	\$43,373.00	\$ 48.07	\$34,698.40	\$ 48.07	\$ 8,674.60
08/07/07	04/01/07 – 04/31/07	\$36,927.50	\$ 102.40	\$29,542.00	\$ 102.40	\$ 7,385.50
08/07/07	05/01/07 – 05/31/07	\$41,712.00	\$ 127.45	\$33,369.60	\$ 127.45	\$ 8,342.40
08/07/07	06/01/07 – 06/30/07	\$54,204.00	\$ 209.69	\$43,363.20	\$ 209.69	\$10,840.80
12/03/07	07/01/07 – 07/31/07	\$ 6,358.00	\$ 44.35	\$ 5,086.40	\$ 44.35	\$ 1,271.60
12/03/07	08/01/07 – 08/31/07	\$ 5,074.50	\$ 30.40	\$ 4,059.60	\$ 30.40	\$ 1,014.90
12/03/07	09/01/07 – 09/30/07	\$ 3,861.00	\$ 27.80	\$ 3,088.80	\$ 27.80	\$ 772.20
03/04/08	10/01/07 – 10/31/07	\$20,994.00	\$ 205.76	\$16,795.20	\$ 205.76	\$ 4,198.80
03/04/08	11/01/07 – 11/30/07	\$ 4,971.00	\$ 24.45	\$ 3,876.80	\$ 24.45	\$ 994.20
03/04/08	12/01/07 – 12/31/07	\$ 4,333.50	\$ 46.35	\$ 3,466.80	\$ 46.35	\$ 866.70
05/28/08	01/01/08 – 01/31/08	\$ 6,972.50	\$ 88.98	\$ 5,578.00	\$ 88.98	\$ 1,394.50
05/28/08	02/01/08 – 02/29/08	\$ 1,324.00	\$ 16.35	\$ 1,059.20	\$ 16.35	\$ 264.80
05/28/08	03/01/08 – 03/31/08	\$ 3,490.00	\$ 37.11	\$ 2,792.00	\$ 37.11	\$ 698.00
9/10/08	04/01/08-04/30/08	\$23,838.00	\$ 2.30	\$19,070.49	\$ 2.30	\$ 4,767.60
9/10/08	05/01/08-05/31/08	\$56,329.50	\$ 418.98	\$45,063.60	\$ 418.98	\$11,265.90
9/10/08	06/01/08-06/30/08	\$208,188.00	\$ 1,844.51	\$166,550.40	\$ 1,844.51	\$41,637.60
10/16/08	07/01/08 – 07/31/08	\$ 79,866.00	\$ 276.81	\$63,892.80	\$ 276.81	\$15,973.20
10/16/08	08/01/08 – 08/31/08	\$ 88,329.50	\$ 2,104.68	\$70,663.60	\$2,104.68	\$17,665.90
11/11/08	09/01/08 – 09/30/08	\$ 37,033.50	\$ 1,370.62	\$29,626.80	\$1,370.62	\$ 7,406.70
2/13/09	10/01/08 – 10/31/08	\$ 75,580.00	\$ 73.92	\$60,464.00	\$ 73.92	\$15,116.00
2/24/09	11/01/08 – 11/30/08	\$70,104.00	\$ 201.91	\$56,083.00	\$ 201.91	\$14,020.80
2/24/09	12/01/08 – 12/31/08	\$31,029.00	\$ 147.01	\$24,823.20	\$ 147.01	\$24,823.20
3/23/09	01/01/09 – 01/31/09	\$43,753.50	\$ 52.39	\$35,010.80	\$ 52.39	\$ 8,752.70
3/24/09	02/01/09 – 02/28/09	\$48,790.00	\$ 357.02	\$39,032.00	\$ 357.02	\$ 9,758.00
6/02/09	03/01/09 – 03/31/09	\$22,661.50	\$ 302.83	\$18,129.20	\$ 302.83	\$ 4,532.30
6/02/09	04/01/09 – 04/30/09	\$10,786.00	\$ 55.90	\$ 8,628.80	\$ 55.90	\$ 2,157.20
9/17/09	05/01/09 – 05/31/09	\$ 1,357.00	\$ 13.10	\$ 1,085.60	\$ 13.10	\$ 271.40
9/17/09	06/01/09 – 06/30/09	\$ 223.50	\$ 0	\$ 178.80	\$ 0	\$ 44.70
9/17/09	07/01/09 – 07/31/09	\$ 2,556.50	\$ 33.80	\$ 2,045.20	\$ 33.80	\$ 511.30
10/16/09	08/01/09 – 08/31/09	\$17,405.50	\$ 63.56	\$13,924.40	\$ 63.56	\$ 3,481.10
NONE	09/01/09 – 09/30/09	-	-	-	-	-
3/16/10	10/01/09 – 10/31/09	\$ 1,478.00	\$ 17.72	\$ 1,182.40	\$ 17.72	\$ 295.60
3/16/10	11/01/09 – 11/30/09	\$ 550.00	\$ 11.00	\$ 440.00	\$ 11.00	\$ 110.00
3/16/10	12/01/09 – 12/31/09	\$ 3,980.50	\$0	\$ 3,184.40	\$0	\$ 796.10
6/30/10	1/1/10 – 1/31/10	\$ 832.00	\$ 15.44	\$ 665.60	\$ 15.44	\$ 166.40
6/30/10	2/1/10 – 2/28/10	\$ 2,978.50	\$ 12.40	\$ 2,382.80	\$ 12.40	\$ 595.70
6/30/10	3/1/10 – 3/31/10	\$ 1,428.00	\$ 22.25	\$ 1,142.40	\$ 22.25	\$ 285.60
NONE	4/1/10 – 4/30/10	-	-	-	-	-
8/4/10	5/1/10 – 5/31/10	\$3,160.50	\$ 18.42	\$ 2,528.40	\$ 18.42	\$ 632.10
8/4/10	6/01/10 – 6/30/10	\$7,270.00	\$ 21.00	\$ 5,816.00	\$ 21.00	\$1,454.00
2/4/11	7/1/10 – 7/31/10	\$2,662.00	\$ 5.10	\$ 2,129.60	\$ 5.10	\$ 532.40
2/4/11	8/1/10 – 8/31/10	\$1,485.50	\$ 10.10	\$ 1,188.40	\$ 10.10	\$ 297.10
2/4/11	9/1/10 – 9/30/10	\$7,693.00	\$ .10	\$ 6,145.40	\$ .10	\$1,538.60
NONE	10/1/10 – 10/31/10	0	0	0	0	0
NONE	11/1/10 – 11/30/10	0	0	0	0	0

3/29/2011	12/1/10-12/31/10	\$1,694.00	\$ .90	\$1,355.20	\$ .90	\$ 388.80
NONE	01/01/11-01/31/11	0	0	0	0	0
6/27/11	02/1/11-02/28/11	\$1,250.00	\$ 15.11	\$1,000.00	\$ 15.11	\$ 250.00
6/27/11	03/1/11-03/31/11	\$5,625.50	\$ .20	\$4,500.40	\$ .20	\$ 1,125.10
NONE	04/01/11-04/31/11	0	0	0	0	0
NONE	05/01/11-05/31/11	0	0	0	0	0
8/3/11	06/01/11-06/30/11	\$ 600.00	\$ 3.30	\$ 480.00	\$ 3.30	\$ 120.00
8/3/11	07/01/11-07/31/11	\$ 750.00	\$ 6.00	\$ 600.00	\$ 6.00	\$ 150.00
8/3/11	08/01/11-08/31/11	\$4,071.00	\$ 7.50	\$3,256.00	\$ 7.50	\$ 814.12
12/18/11	09/01/11-09/30/11	\$ 700.00	\$ 5.30	\$ 560.00	\$ 5.30	\$ 140.00
2/22/12	10/01/11-10/31/11	\$13,825.00	\$ 6.90	\$11,060.00	\$ 6.90	\$ 2,765.00
2/22/12	11/01/11-11/30/11	\$ 7,210.00	\$ 7.90	\$ 5,768.00	\$ 7.90	\$ 1,442.00
2/22/12	12/01/11-12/31/11	\$ 7,427.50	\$ 14.98	\$ 5,942.00	\$ 14.98	\$ 1,485.50
05/17/12	01/01/12-01/21/12	\$ 4,123.50	\$ 22.70	\$13,298.80	\$ 22.70	\$ 824.70
None	02/01/12-12/29/12					
05/17/12	03/01/12-03/31/12	\$ 6,368.50	\$ -0-	\$ 5,094.80	\$ -0-	\$ 1,273.70
8/28/2012	04/01/12-04/30/12	\$14,154.50	\$ 985.32	\$11,323.60	\$ 985.32	\$ 2,830.90
8/28/2012	05/01/12-05/31/12	\$ 1,297.50	\$ 19.39	\$ 1,038.00	\$ 19.39	\$ 259.50
None	None	-	-	-	-	-
2/7/2014	10/01/13-10/31/13	\$ 8,061.50	\$ -0-	\$ 4,025.69	\$ -0-	\$ 1,612.30
None	None					

The S&J attorneys who rendered professional services from July 1, 2001 through February 3, 2014 are:

Name of Professional Person & Matter	Position with the Applicant	Number of Years As an Attorney	Department	Historic Hourly Billing Rates	Total Billed Hours	Total Compensation
M. Lerner	Partner	Over 20	Tax	\$425.00 \$520.00 \$565.00 \$610.00 \$650.00 \$700.00 \$745.00 \$785.00 \$895.00 \$950.00	381.52	\$251,510.46
B. Davidson	Associate	8	Tax	\$555.00	15.40	\$8,113.00
R. McLaughlin	Partner	Over 20	Corporate	\$650.00	2.70	\$1,592.63
M. Silverman	Partner	Over 20	Tax	\$720.00 \$775.00 \$825.00 \$895.00 \$960.00 \$1,010.00	457.71	\$395,462.90
A. Bailey	Partner	Over 20	Tax	\$415.00 \$445.00 \$465.00 \$495.00 \$545.00	308.57	\$147,405.73
S. Serling	Partner	Over 20	Tax	\$415.00 \$450.00 \$700.00	22.18	\$10,069.94
J.W. Johnson	Partner	Over 20	Tax	\$415.00 \$445.00 \$495.00 \$525.00	725.42	\$332,986.72

E. Kitchen	Counsel	Over 20	Corporate	\$680.00	0.50	\$340.00
E. Kohn	Partner	Over 20	Benefits	\$395.00 \$545.00	5.40	\$2,178.00
V. Judson	Partner	Over 20	Benefits	\$595.00	1.29	\$765.87
P. West	Partner	Over 20	Tax	\$720.00 \$875.00	26.14	\$22,749.30
A. Moran	Partner	Over 20	Tax/Benefits	\$350.00 \$375.00 \$395.00 \$435.00 \$475.00 \$500.00 \$525.00 \$560.00 \$605.00 \$640.00 \$700.00 \$750.00	892.49	\$384,309.36
S. Teplinsky	Partner	Over 20	Tax	\$610.00 \$650.00	478.41	\$300,724.36
M. Mancini	Partner	Over 20	Tax	\$335.00 \$425.00	2.15	718.94
D. Wellington	Partner	Over 20	Tax	\$505.00 \$605.00	2.19	\$1,302.20
N. White	Partner	Over 20	Corporate	\$560.00	0.70	\$392.00
S. Smilack	Counsel	Over 20	Tax	\$400.00	8.81	\$4,582.97
M. Durst	Counsel	Over 20	Tax	\$865.00 \$920.00	81.90	\$70,898.40
C. Wilkinson	Partner	Over 20	Tax	\$395.00 \$705.00	2.20	\$952.18
M. Leon	Counsel	Over 10	Benefits	\$495.00	2.73	\$1,379.51
L. Zarlenga	Partner	Over 20	Tax	\$370.00 \$425.00 \$465.00 \$500.00 \$535.00 \$580.00	238.50	\$128,418.05
J. Baxley	Associate	7	Tax	\$300.00 \$340.00	112.58	\$34,034.61
E. Froelich	Associate	5	Tax	\$280.00	2.20	\$616.00
A. Nocjar	Partner	Over 15	Tax	\$660.00	4.74	\$3,130.78
B. Kaufman	Associate	7	Tax	\$245.00 \$270.00 \$310.00	343.18	\$86,621.41
J. Giles	Associate	Over 10	Tax	\$355.00	3.00	\$1065.00
A. MacIvor	Associate	Over 5	Tax	\$200.00 \$305.00	232.62	\$58,581.11
K. Sieverding	Associate		Tax	\$305.00 \$370.00 \$425.00	100.97	\$37,774.11
U. Jami	Associate	Over 2	Tax	\$290.00	21.50	\$6,235.00
A. Varma	Associate	3	Tax	\$415.00	6.00	\$2,790.00
S. Williams	Associate	1	Tax	\$315.00	302.13	\$95,149.45
F. Carter	Associate	1	Tax	\$275.00	30.15	\$8,291.21
E. Ramey	Associate	Over 3	Tax	\$355.00	15.02	\$5,193.84
D. Muth	Associate	1	Tax	\$385.00	23.90	\$9,201.50
J. Kinney	Coordinator		Tax	\$160.00	1.50	\$240.00
A. Rupinta	Legal Asst.	7 months	Support	\$90.00	13.50	\$1,215.00
D. Noel	Paralegal		Tax	\$140.00	.30	\$42.00
S. McConville	Project Asst.	6 months	Support	\$70.00	3.50	\$245.00
J. Weixler	Paralegal			\$80.00	2.80	\$224.00

C. Shepherd	Paralegal	N/A	Paralegal	\$195.00	1.20	\$234.00
M. LaForce	Paralegal		Tax	\$175.00	0.5	\$87.50
E. Brondfeld	Librarian			\$175.00	.48	\$84.46
S. Watters	Research Asst.	N/A	Firm	\$195.00	7.00	\$1140.00
G. Kidder	Partner	Over 12	Tax	\$250.00	435.42	\$193,763.01
				\$340.00		
				\$395.00		
				\$470.00		
				\$495.00		
				\$520.00		
				\$575.00		
				\$610.00		
				\$750.00		
S. Rafter	Legal Asst	N/A	Research	\$155.00	1.30	\$201.18
G. Gegenheimer	IT	N/A	IT	\$175.00	1.92	\$330.69

**Total Fees: \$2,556,568.99\***

**Total Hours: 5334.00**

**Blended rate: \$479.29**

\* The total amount below reflects certain reductions and adjustments and that were reflected in the monthly and quarterly filings.

**Compensation by Matter**

Matter Number	Matter	Total Fees Requested
20	Case Administration	0
29	File, Docket, Calendar Maintenance	0
30	Hearings	0
32	S&J Fee Application, Preparation of	\$169,998.08
35	Other Fee Applications	0
38	Retention of Professionals/Fees	0
41	Tax Matters	\$51,549.49
42	Travel (1/2 total hours billed)	\$38,800.00
46	IRS Tax Litigation	\$2,306,721.50
	<b>Total</b>	<b>\$2,556,568.99</b>

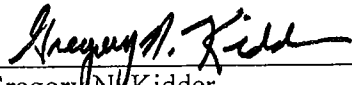
**Expense Summary .**

Description	Amount
Online Research	\$22,849.76
Copies / Printing / Transcripts	\$10,223.91
Hotel	\$6,163.78
Train Fare	\$650.00
Federal Express/Overnight Messenger	\$1,978.41
Facsimile	\$466.63
Telephone/Conference Calls	\$1,942.26
Working Meals	\$3,228.94
Local Transportation/Taxis/Rental Car	\$2,984.70
Airfare	\$9,536.55
Consulting Fees	\$9,456.00
<b>Total</b>	<b>\$66,100.61*</b>

\* The total amount below reflects certain reductions and adjustments and that were reflected in the monthly and quarterly filings.

5/2/2014  
Date:

Respectfully submitted,  
STEPTOE & JOHNSON LLP

  
\_\_\_\_\_  
Gregory N. Kidder  
1330 Connecticut Avenue, NW  
Washington, DC 20036 (202) 429-6755

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
W. R. GRACE & CO., <u>et al.</u> , <sup>3</sup> )	)	Case No. 01-01139 (JJF)
	)	(Jointly Administered)
	)	
Debtors.	)	

Hearing Date: October 14, 2014 at 10:00 a.m.

**FINAL APPLICATION OF STEPTOE & JOHNSON LLP FOR COMPENSATION FOR  
SERVICES AND REIMBURSEMENT OF EXPENSES  
FOR JULY 1, 2001-FEBRUARY 3, 2014**

Pursuant to sections 327, 330 and 331 of title 11 of the United States Code (as amended, the “Bankruptcy Code”), Fed. R. Bankr. P. 2016, the Retention Order (as defined below), the Amended Administrative Order Under 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Professionals and Official Committee Members (the “Order”) and Del.Bankr.LR 2016-2, the law firm of Steptoe & Johnson LLP (“S&J”), special tax counsel for the above-captioned debtors and debtors in possession (collectively, the “Debtors”), hereby files this Final Application of S&J for Compensation and for Reimbursement of Expenses for July 1, 2001 through February 3, 2014 (the “Final Fee Application”).

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<sup>3</sup> The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-I Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food ‘N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

By this Final Fee Application S&J seeks the final allowance of compensation in the amount of \$2,556,568.99 and reimbursement of actual and necessary expenses in the amount of \$66,100.61 for a total of \$2,622,669.60, or one hundred percent (100%) of all compensation and expense reimbursement requested, for the period July 1, 2001 through February 4, 2014 (the "Fee Period"), and payment of any unpaid portion of such fees and costs. In support of this Final Fee Application, S&J respectfully represents as follows:

### **Background**

#### **Retention of Steptoe & Johnson LLP**

1. On April 2, 2001 (the "Petition Date"), the Debtors each filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code (collectively, the "Chapter 11 Cases"). On April 2, 2001, the Court entered an order procedurally consolidating the Chapter 11 Cases for administrative purposes only. Since the Petition Date, the Debtors have continued to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. S&J has advised and represented the Debtors in connection with the IRS audit and potential litigation regarding Debtors' corporate owned life insurance policies during the Fee Period.

2. By this Court's order dated May 3, 2001, the Debtors were authorized to retain S&J to be paid as professionals in the ordinary course of business, as their counsel, effective as of the Petition Date. By Order dated January 1, 2002, and effective July 1, 2001, this Court ordered S&J to submit fee applications in accordance with the Administrative Order established by this Court for post petition fees and expenses, as amended on April 17, 2002 ("Order").

3. The Order authorizes the Debtors to compensate S&J at S&J's hourly rates charged for services of this type and to be reimbursed for actual and necessary out-of-pocket expenses that it incurred, subject to application to this Court in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, all applicable local rules and orders of this Court.

**Monthly Interim Fee Applications Covered Herein**

4. Prior to the filing of this Final Fee Application, monthly fee applications for the time period July 1, 2001 through February 3, 2014 had been filed with the Court. Attached hereto as Exhibit A is a copy of the only monthly fee application filed by S&J in the Debtors' cases which has not yet been approved by the court (October 1, 2013-October 31, 2013). S&J did not file monthly fee applications for those months in which S&J did not perform any services or incur any expenses.

5. The monthly fee applications covered by this Final Fee Application contain detailed daily time logs describing the actual and necessary services provided by S&J during the Fee Period as well as other detailed information required to be included in fee applications.

**Requested Relief**

6. By this Final Fee Application, S&J requests that the Court approve the final allowance of compensation for professional services rendered and the reimbursement of actual and necessary expenses incurred by S&J from July 1, 2001 through February 3, 2014, and payment of any unpaid portion of such fees and costs. As stated above, the full scope of the services provided and the related expenses incurred are fully described in the monthly fee applications for the Fee Period that already have been filed with the Court.<sup>4</sup>

**Disinterestedness**

7. As disclosed in the following affidavits:

- a. Affidavit of Anne E. Moran in Support of Application for Order Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014(a) Authorizing the Employment and Retention of Steptoe & Johnson LLP as Attorneys for the Debtors and Debtors in Possession (the "Original Affidavit"), filed May 16, 2001;
- b. Affidavit of Anne E. Moran Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014 (the "First Supplement"), filed October 26, 2001;

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<sup>4</sup> S&J reserves the right to seek at a later date compensation for services rendered and reimbursement for expenses incurred during this period that are not otherwise included in the relevant Applications.

- c. Supplemental Affidavit of Anne E. Moran Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014 (the "Second Supplement"), filed May 2, 2001;
- d. Supplemental Affidavit of Anne E. Moran filed March 27, 2002.
- e. Supplemental Affidavit of Anne E. Moran filed May 16, 2005.
- f. Supplemental Affidavit of Anne E. Moran filed March 29, 2006.
- g. Supplemental Affidavit of Anne E. Moran filed September 17, 2008.

S&J does not hold or represent any interest adverse to the estates, and has been, at all relevant times, a disinterested person as that term is defined in section 101(14) of the Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code.

8. S&J may have in the past represented, may currently represent, and likely in the future will represent parties-in-interest in connection with matters unrelated to the Debtors and the Chapter 11 Cases. S&J disclosed in the Affidavits its connections to parties-in-interest that it has been able to ascertain using its reasonable efforts. S&J will update the Affidavits when necessary and when S&J becomes aware of material new information.

#### **Representations**

9. S&J believes that the Final Fee Application is in compliance with the requirements of Del.Bankr.LR 2016-2.

10. Pursuant to Fed. R. Bank. P. 2016(b), S&J has not shared, nor has agreed to share, (a) any compensation it has received or may receive with another party or person other than with the partners, counsel and associates of S&J, or (b) any compensation another person or party has received or may receive in connection with the services provided by S&J to Debtor.

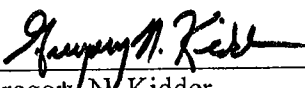
WHEREFORE, S&J respectfully requests that the Court enter an order, provided that, for the period of July 1, 2001 through February 3, 2014, a final allowance to be made to S&J in the sum of \$2,556,568.99 and reimbursement of actual and necessary expenses in the amount of \$66,100.61 for a total of \$2,622,669.60, that the Debtors be authorized and directed to pay to

S&J the outstanding amount of such sums; and for such other and further relief as this Court deems proper.

5/2/2014  
Date:

Respectfully submitted,

STEPTOE & JOHNSON LLP

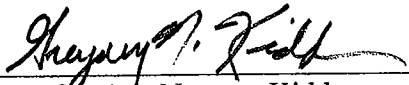
  
\_\_\_\_\_  
Gregory M. Kidder  
1330 Connecticut Avenue, NW  
Washington, DC 20036 (202) 429-6755

VERIFICATION

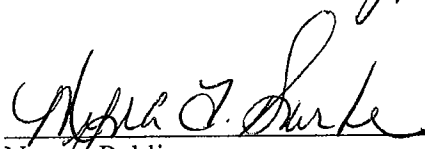
DISTRICT OF COLUMBIA:

Gregory Norman Kidder, after being duly sworn according to law, deposes and says:

- a) I am partner with the applicant law firm Steptoe & Johnson LLP.
- b) I am familiar with the other work performed on behalf of the Debtors by the lawyers and paraprofessionals of S&J.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief.

  
\_\_\_\_\_  
Gregory Norman Kidder

SWORN AND SUBSCRIBED  
before me this 2<sup>nd</sup> day of May, 2014

  
\_\_\_\_\_  
Notary Public  
My Commission Expires:

MYRA F. BURKE  
NOTARY PUBLIC DISTRICT OF COLUMBIA  
My Commission Expires July 31, 2014

